REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See Instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NARA)  
WASHINGTON, DC 20408

1 FROM (Agency or establishment)  
DEPARTMENT OF THE TREASURY

2 MAJOR SUBDIVISION  
INTERNAL REVENUE SERVICE

3 MINOR SUBDIVISION  
COLLECTION

4 NAME OF PERSON WITH WHOM TO CONFERENCE  
ANTHONY B. CINCOTTA

5 TELEPHONE  
(202) 535-3936

FAX  
535-5445

6 AGENCY CERTIFICATION  
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached ( ) page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

☐ is not required;  ☐ is attached; or  ☐ has been requested.

DATE  
10/5/93

SIGNATURE OF AGENCY REPRESENTATIVE  
Bobbi DeCarmine

TITLE  
CHIEF, RECORDS MANAGEMENT PROGRAM

7 ITEM NO  
8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION  
RECORDS CONTROL SCHEDULE 204, FOR THE SERVICEWIDE COLLECTION FUNCTION

Background:

The President of the United States signed the Revenue Reconciliation Act on November 5, 1990. Provisions of this Act increase the statute of limitations for the collection of taxes after assessment contained in Internal Revenue Code Section 6502 from six years to ten years. Additionally, IRC6323(g)(3) was amended to change the required lien refiling to the one year period ending 10 years and 30 days after the date of assessment. Therefore, effective November 5, 1990, all unexpired collection statutes were extended from six years to ten years. Collection statutes which had expired prior to November 5, 1990, the date of signature, were not extended.

1. Certified and Registered Mail Records.  

See Attachment.

Copies sent to: Agency, NNA, NRT  

LEAVE BLANK (NARA use only)  
JOB NUMBER  
N1-58-94-2

DATE RECEIVED  
3-8-94

NOTIFICATION TO AGENCY  
In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

DATE  
9/26/94

ARCHIVIST OF THE UNITED STATES  
James W. Moore

7 ITEM NO  
9 GRS OR SUPERSEDED JOB CITATION  
10 ACTION TAKEN (NARA USE ONLY)

STANDARD FORM 115 (REV 3-91)  
Prescribed by NARA  
36 CFR 1228
## Description of Records

1. Certified and Registered Mail Records.  
   (Job No. NC1-58-83-6 Item 17)

   (a) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.

       1 Other than tax related.  
       2 Tax related (except Statutory Notices).

   (b) Statutory Notices of Intent to Levy (issued pursuant to IRC 6631(d)).

      Computerized certified mailing lists.

## Authorized Disposition

<table>
<thead>
<tr>
<th>Description of Records</th>
<th>Authorized Disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Certified and Registered Mail Records.</td>
<td>DESTROY after one year.</td>
</tr>
<tr>
<td>(a) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.</td>
<td>DESTROY after three years.</td>
</tr>
<tr>
<td>1 Other than tax related.</td>
<td>RETIRE to the Federal Records Center three years after the date of assessment. The statutory notice.</td>
</tr>
<tr>
<td>2 Tax related (except Statutory Notices).</td>
<td>DESTROY twelve years after the date of assessment. The statutory notice.</td>
</tr>
</tbody>
</table>

Chang made w/ concurrence of agency records officer and NE.  
TT  
8/18/04